



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

COMMISSIONER  
SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 28, 2008

**Judge Robert D. Drain**  
U.S. Bankruptcy Court  
One Bowling Green  
New York, New York 10004

**RE: Starlog Licensing of America, Inc .**  
**Chapter 11**  
**Docket # 08-10982-RDD**

Dear Judge Drain:

We are hereby withdrawing our Pre-Petition Proof of Claim dated 04/15/2008 and filed in the court on 04/16/2008 in the amount of \$2,000.00.

If you have any questions, please contact Mrs. Karen Burke at 212-436-1318.  
Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script that reads "Marie Cerchero".

Marie Cerchero  
Insolvency Manager

Cc: Kenneth A. Rosen

COPY

#1

<b>UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK</b>		<b>PROOF OF CLAIM</b>
Name of Debtor: <b>STARLOG LICENSING OF AMERICA INC</b>		Case Number: <b>08-10982-RDD</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>Department of the Treasury - Internal Revenue Service</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent:  <b>Internal Revenue Service PO Box 21126 Philadelphia, PA 19114</b>  Telephone number: 1-800-913-9358 Creditor #:		Court Claim Number: (If known)  Filed on: _____
Name and address where payment should be sent (if different from above):  <b>Internal Revenue Service INTERNAL REVENUE SERVICE 290 BROADWAY, 5TH FL NEW YORK, NY 10007</b>  Telephone number: (212) 436-1318		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>2,000.00</u>  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5.  <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.  Specify the priority of the claim.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4).  <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5).  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(7).  <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8).  <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		Amount entitled to priority:  \$ <u>2,000.00</u>  <small>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
3. Last four digits of any number by which creditor identifies debtor: <u>see attachment</u>  3a. Debtor may have scheduled account as: _____ (see instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:  Value of Property: \$ _____ Annual Interest Rate _____ %  Amount of arrearage and other charges as of time case filed included in secured claim,  if any: \$ _____ Basis for perfection: _____  Amount of Secured Claims: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)  DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain:		
Date: <u>04/15/2008</u>  Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  <u>/s/ KAREN BURKE, Bankruptcy Specialist (212) 436-1318</u> Internal Revenue Service ♦ INTERNAL REVENUE SERVICE ♦ 290 BROADWAY, 5TH FL ♦ NEW YORK, NY 10007		<b>FOR COURT USE ONLY</b>  <b>APR 16 2008</b>

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10  
Attachment

In the Matter of: STARLOG LICENSING OF AMERICA INC  
1601 BROADWAY  
10 FL  
NEW YORK, NY 10019

Docket Number

08-10982-RDD

Type of Bankruptcy Case

Chapter 11

Date of Petition

03/21/2008

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
13-3348300	CORP-INC	12/31/2006	d NOT FILED	\$1,000.00	\$0.00
13-3348300	CORP-INC	12/31/2007	d NOT FILED	<u>\$1,000.00</u>	<u>\$0.00</u>
				\$2,000.00	\$0.00

Total Amount of Unsecured Priority Claims: **\$2,000.00**

d THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.